

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA**

In re:)	
)	Chapter 9
JEFFERSON COUNTY, ALABAMA)	
)	Case No. 11-05736-TBB-9
Debtor.)	

PROPOSED CERTIFIED QUESTIONS OF THE TAXPAYER CREDITORS

Pursuant to the Court’s on-the-record directive at the December 15, 2011 hearing, Jeffrey Weissman D.D.S., Jeffrey Weissman D.D.S., P.C. and Keith Shannon, individually and as representatives of the class and subclasses of entities and individuals (“the Taxpayer Creditors”), hereby propose the following certified questions of Alabama law which impact putative debtor Jefferson County’s eligibility to proceed as a Chapter 9 debtor, to be submitted to the Supreme Court of Alabama:

1. Whether Ala. Code § 11-81-3 requires that an Alabama municipality have, at the time of filing for bankruptcy protection, refunding or funding bond indebtedness as a condition of eligibility to proceed as a debtor under Chapter 9 of Title 11 of the United States Code?

2. Whether Ala. Code § 11-81-3 “specifically authorize[s],” for purposes of 11 U.S.C. § 109(c)(2), Jefferson County, Alabama to proceed as a debtor under Chapter 9, when Jefferson County did not have existing or outstanding refunding or funding bond indebtedness at the time it filed its petition?

3. Whether Ala. Code § 11-81-3 “specifically authorize[s],” for purposes of 11 U.S.C. § 109(c)(2), any Alabama municipality to proceed as a debtor under Chapter 9, even one that does not have existing or outstanding refunding or funding bond indebtedness?

4. If existence of then-outstanding funding or refunding bonds is not required by Ala. Code § 11-81-3, but if Ala. Code § 11-81-3 does not grant *carte blanche* authority for any Alabama municipality to proceed as a debtor under Chapter 9, did the Jefferson County Commission's passage of Resolution 581 on July 26, 2011, which Resolution generally authorized the Commission/County to issue funding and refunding bonds, on unspecified dates and for unspecified purposes, unspecified terms and unspecified principal amounts, cause the County to satisfy Ala. Code § 11-81-3 for purposes of eligibility to proceed as a debtor under Chapter 9, even though no bonds have been issued under said Resolution?

5. Whether Jefferson County's issuance of funding and/or refunding bonds in the 1930's and 1950's, which bonds are no longer outstanding and have not been outstanding for many years, is sufficient to satisfy Ala. Code § 11-81-3 so as to create eligibility for the County to now proceed as a debtor under Chapter 9?

Respectfully submitted,

/s/ Wilson F. Green

Attorney for the Taxpayer Creditors

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CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing through the CM/ECF system on this the 28th day of December, 2011 to all parties receiving notices on this bankruptcy case.

/s/ Wilson F. Green
Of Counsel